

EXHIBIT A

THIS POWER OF ATTORNEY IS NOT VALID UNLESS IT IS PRINTED ON BLUE BACKGROUND.

This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated. Not valid for Note, Loan, Letter of Credit, Currency Rate, Interest Rate or Residential Value Guarantees.

POWER OF ATTORNEY

Know All Persons By These Presents:

That the Arch Insurance Company, a corporation organized and existing under the laws of the State of Missouri, having its principal administrative office in Jersey City, New Jersey (hereinafter referred to as the "Company") does hereby appoint

Christina Goldman, Michael R. Mohan and Shannon R. Bowman of Alpharetta, GA (EACH)

its true and lawful Attorney(s) in Fact, to make, execute, seal, and deliver from the date of issuance of this power for and on its behalf as surety, and as its act and deed:

Any and all bonds, undertakings, recognizances and other surety obligations, in the penal sum not exceeding Ninety Million Dollars (\$90,000,000.00).

This authority does not permit the same obligation to be split into two or more bonds in order to bring each such bond within the dollar limit of authority as set forth herein.

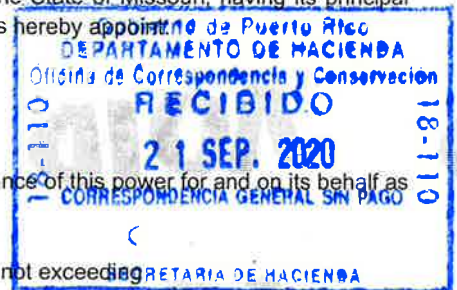
The execution of such bonds, undertakings, recognizances and other surety obligations in pursuance of these presents shall be as binding upon the said Company as fully and amply to all intents and purposes, as if the same had been duly executed and acknowledged by its regularly elected officers at its principal administrative office in Jersey City, New Jersey.

This Power of Attorney is executed by authority of resolutions adopted by unanimous consent of the Board of Directors of the Company on September 15, 2011, true and accurate copies of which are hereinafter set forth and are hereby certified to by the undersigned Secretary as being in full force and effect:

"VOTED, That the Chairman of the Board, the President, or the Executive Vice President, or any Senior Vice President, of the Surety Business Division, or their appointees designated in writing and filed with the Secretary, or the Secretary shall have the power and authority to appoint agents and attorneys-in-fact, and to authorize them subject to the limitations set forth in their respective powers of attorney, to execute on behalf of the Company, and attach the seal of the Company thereto, bonds, undertakings, recognizances and other surety obligations obligatory in the nature thereof, and any such officers of the Company may appoint agents for acceptance of process."

This Power of Attorney is signed, sealed and certified by facsimile under and by authority of the following resolution adopted by the unanimous consent of the Board of Directors of the Company on September 15, 2011:

VOTED, That the signature of the Chairman of the Board, the President, or the Executive Vice President, or any Senior Vice President, of the Surety Business Division, or their appointees designated in writing and filed with the Secretary, and the signature of the Secretary, the seal of the Company, and certifications by the Secretary, may be affixed by facsimile on any power of attorney or bond executed pursuant to the resolution adopted by the Board of Directors on September 15, 2011, and any such power so executed, sealed and certified with respect to any bond or undertaking to which it is attached, shall continue to be valid and binding upon the Company.



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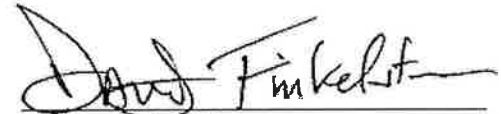
In Testimony Whereof, the Company has caused this instrument to be signed and its corporate seal to be affixed by their authorized officers, this 2nd day of March, 2020.

Attested and Certified

Arch Insurance Company


Patrick K. Nails, Secretary

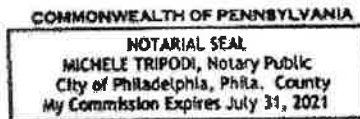


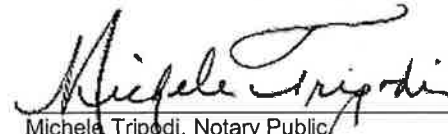

David M. Finkelstein, Executive Vice President

STATE OF PENNSYLVANIA SS

COUNTY OF PHILADELPHIA SS

I, Michele Tripodi, a Notary Public, do hereby certify that Patrick K. Nails and David M. Finkelstein personally known to me to be the same persons whose names are respectively as Secretary and Executive Vice President of the Arch Insurance Company, a Corporation organized and existing under the laws of the State of Missouri, subscribed to the foregoing instrument, appeared before me this day in person and severally acknowledged that they being thereunto duly authorized signed, sealed with the corporate seal and delivered the said instrument as the free and voluntary act of said corporation and as their own free and voluntary acts for the uses and purposes therein set forth.

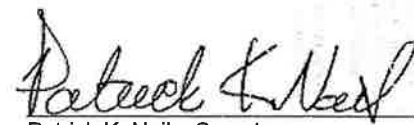



Michele Tripodi, Notary Public
My commission expires 07/31/2021

CERTIFICATION

I, Patrick K. Nails, Secretary of the Arch Insurance Company, do hereby certify that the attached Power of Attorney dated March 2, 2020 on behalf of the person(s) as listed above is a true and correct copy and that the same has been in full force and effect since the date thereof and is in full force and effect on the date of this certificate; and I do further certify that the said David M. Finkelstein, who executed the Power of Attorney as Executive Vice President, was on the date of execution of the attached Power of Attorney the duly elected Executive Vice President of the Arch Insurance Company.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seal of the Arch Insurance Company on this _____ day of _____, 20____.


Patrick K. Nails, Secretary

This Power of Attorney limits the acts of those named therein to the bonds and undertakings specifically named therein and they have no authority to bind the Company except in the manner and to the extent herein stated.

PLEASE SEND ALL CLAIM INQUIRIES RELATING TO THIS BOND TO THE FOLLOWING ADDRESS:

**Arch Insurance – Surety Division
3 Parkway, Suite 1500
Philadelphia, PA 19102**



Modelo SC 2058 Rev. 16 ago. 2011		
 <div style="text-align: center;"> Gobierno de Puerto Rico DEPARTAMENTO DE HACIENDA Área de Rentas Internas </div> <div style="text-align: right;"> IMPORTADOR AFIANZADO </div> <div style="text-align: center; margin-top: 10px;"> FIANZA PARA GARANTIZAR EL PAGO DE IMPUESTOS, MULTAS, INTERESES Y PENALIDADES SOBRE ARTÍCULOS DE USO Y CONSUMO </div>		
Nombre del Contribuyente BED BATH & BEYOND INC	Número de Seguro Social 11-2250488	
Número de Registro de Comerciante 0127629-0004	Número de Fianza SU1168136	Importe \$ 1,000,000.00
Dirección Postal. <div style="text-align: center;"> ATTN TAX DEPARTMENT 650 LIBERTY AVE UNION NJ 07083-8130 </div>	Dirección Física	
Número de Teléfono - Extensión (908) 855-4328	Correo Electrónico (E-mail)	

Gobierno de Puerto Rico
 DEPARTAMENTO DE HACIENDA
 Oficina de Correspondencia y Conservación
RECIBIDO
21 SEP. 2020
 CORRESPONDENCIA GENERAL SIN PAGO

POR CUANTO, el contribuyente arriba mencionado, conforme al CÓDIGO DE RENTAS INTERNAS DE PUERTO RICO, LEY 120 DE 31 DE OCTUBRE DE 1994, SEGÚN ENMENDADO, O EL CÓDIGO DE RENTAS INTERNAS PARA UN NUEVO PUERTO RICO, LEY 1 DE 31 DE ENERO DE 2011, SEGÚN ENMENDADO, solicita al Secretario de Hacienda que se le permita radicar la fianza correspondiente a la(s) Sección (Secciones) de Ley que se describen a continuación:

ESTA FIANZA CUBRIRÁ LAS SECCIONES 3020.10, 3020.11 Y DE LA SECCIÓN 4041.02 (b) DE LA LEY NÚM. 46 DEL 30 DE JUNIO DE 2013 Y ARTICULO 2009 (C)-4 DEL REGLAMENTO NÚM. 7437.

POR CUANTO, la actividad comercial de este contribuyente amerita, a juicio del Secretario, que se formalice la fianza antes señalada para que el contribuyente pueda hacer efectivos los derechos que le concede la ley.

POR CUANTO, dicho contribuyente ha cumplido con todos los trámites y exigencias legales previas a la prestación de la susodicha fianza.

POR CUANTO, la fianza a prestarse por el contribuyente ha sido fijada por el Secretario en una cuantía de \$1,000,000.00, cuya efectividad empieza el 25TH de AGOSTO de 2020.

POR CUANTO, BED BATH & BEYOND INC, contribuyente, y ARCH INSURANCE COMPANY, fiador, hacemos constar que estamos firmemente comprometidos con el Estado Libre Asociado de Puerto Rico por el monto de la fianza asignada en moneda legal de los Estados Unidos de América, y para el pago de la cual nos comprometemos y comprometemos a nuestros herederos, albaceas, administradores, sucesores y cesionarios, solidariamente, siendo esta fianza para responder al Secretario de Hacienda de Puerto Rico del fiel cumplimiento por el contribuyente de su obligación de pagar los impuestos sobre lo introducido y/o fabricado en Puerto Rico y gravado en el Código de Rentas Internas de Puerto Rico, Ley 120 de 31 de octubre de 1994, según enmendado, o en el Código de Rentas Internas para un Nuevo Puerto Rico, Ley 1 de 31 de enero de 2011, según enmendado, dentro del término estatutario aplicable al contribuyente aquí afianzado, así como las multas, intereses y penalidades que a dicho contribuyente se le puedan imponer por no pagar los impuestos afianzados dentro del término prescrito para ello.

Esta fianza, permanecerá en todo su efecto, fuerza y valor, para el período que el contribuyente esté acogido al sistema de pago de los impuestos descritos en el primer párrafo de este documento, y por el de la actividad comercial para la cual se requiere la prestación del concepto de la fianza conforme al Código.

Esta fianza quedará inactiva al no presentar evidencia de continuidad o evidencia de pago de la prima a la fecha de vencimiento de la misma.

Esta fianza quedará cancelada, una vez el fiador y/o fiado soliciten la cancelación de la misma y el Secretario de Hacienda o su sucesor legal notifique su aceptación, así como cualquier arbitrio adeudado para el período comprendido en la fianza.

En testimonio de lo cual firmamos la presente hoy 25TH de AGOSTO de 2020.

BED BATH & BEYOND INC

ARCH INSURANCE COMPANY

Contribuyente

Fiador

ATTORNEY-IN-FACT

RECONOCIMIENTO DEL PRINCIPAL Y DEL FIADOR

Jorge L. Bacó Matos

BED BATH & BEYOND INC

ATTN: TAX DEPARTMENT

700 LIBERTY AVE., UNION, NJ 07083

Dirección

ARCH INSURANCE COMPANY

1601 CHERRY STREET, 3 PARKWAY, SUITE 1500

PHILADELPHIA, PA 19102

Dirección

DECLARACION JURADA (AFFIDAVIT) DEL CONTRIBUYENTE:

Yo, STEVEN TAPLITS, bajo juramento declaro que mi nombre es como queda dicho, que soy mayor de edad, de estado NEW JERSEY y vecino de NEW JERSEY Puerto Rico, y que soy VICE PRESIDENT - TAX de la firma BED BATH & BEYOND INC a la cual represento.

Jurado y suscrito ante mí por STEVEN TAPLITS, mayor de edad y vecino de NEW JERSEY Puerto Rico, a quien doy fe de conocer personalmente en UNION, NEW JERSEY, Puerto Rico, en el día 25TH de AUGUST de 2020.

Affidavit Número _____

JILLIAN A LYKIN
COMMISSION # 50120008
NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES 1/09/2025

Notario Público

AUGUST 25, 2020

Fecha

DECLARACION JURADA (AFFIDAVIT) COMPAÑIA DE SEGURO:

Affidavit Número _____

Notario Público

DECLARACION JURADA (AFFIDAVIT) DEL FIADOR:

Nota: El Negociado de Impuesto al Consumo o el Negociado de Bebidas Alcohólicas y Licencias debe hacer una revisión previa del caso para otorgar este formulario.

Periodo de Conservación: Seis (6) años luego de cancelada la póliza o liquidada la deuda.

Company #: 3116915



Commonwealth of Puerto Rico

OFFICE OF THE COMMISSIONER OF INSURANCE

Certificate of Authority

This is to certify that

Arch Insurance Company

2345 Grand Boulevard
Suite 900
Kansas City MO 64108



has complied with the corresponding requirements of the Insurance Code of Puerto Rico and is therefore granted authority to transact, within Puerto Rico Casualty, Disability, Property, Surety insurance.

This authorization shall be in force from July 01, 2020 to June 30, 2021 unless previously suspended, revoked or terminated pursuant to the law and regulations in force.

In witness whereof, I hereunto subscribe my name and affix my official seal at San Juan, Puerto Rico, this 16th day of June, 2020.



A handwritten signature in dark ink, appearing to read "Rafael Cestero".

Rafael Cestero
Chief Deputy Commissioner

Global Insurance Agency, LLC
PO BOX 9023918
SAN JUAN PR 00902

License No: 13577

Commonwealth of Puerto Rico

NPN: 6885009

OFFICE OF THE COMMISSIONER OF INSURANCE

Global Insurance Agency, LLC

257 CALLE RECINTO SUR

2DO. PISO

SAN JUAN PR 00901

This is to certify that pursuant to requirements of the Insurance Code of Puerto Rico the above named is qualified to do business in Puerto Rico with the authority listed below.

LICENSE/REGISTRATION	LICENSE ISSUE DATE	LICENSE EXPIRATION DATE
Authorized Representative	04/01/2019	03/31/2021
General Agent	04/01/2019	03/31/2021
Surplus Lines Broker	02/26/2020	03/31/2021



This qualification shall remain in effect until the expiration date, when applicable, unless previously suspended, revoked or terminated pursuant to the law and regulations in force.

To validate the accuracy of this license you may review the same at
<https://sbs.naic.org/solar-web/pages/public/lookup/lookupLanding.jsf>


Rafael Cestaro
Chief Deputy Commissioner